

THE CITY OF SAN DIEGO

April 10, 2009

Mr. Andrew Maffia, CPA AKT, LLP 5946 Priestly Drive, Suite 200 Carlsbad, CA 92008

Dear Mr. Maffia:

This letter is in response to the Water Department's Customer Support Division Fiscal Year 2008 Bid to Goal Verification of Savings audit.

The AKT audit verified a bid of \$22,294,047. There was one audit finding as follows:

Finding

Customer Service overstated budgetary savings by \$185,572, due to two charges that were improperly recorded as out-of-scope.

Response

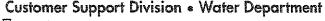
The Division agrees with this finding and will require a more detailed savings and expense review prior to the next audit.

We appreciate your recommendation.

Sincerely,

Mike Bresnahan Deputy Director

TH/DD



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